

**DEPARTMENT OF HUMAN SERVICES  
STATE FUNDED PROGRAMS  
GENERAL PUBLIC ASSISTANCE PROGRAM  
PERFORMANCE AUDIT  
FISCAL YEAR ENDED JUNE 30, 2000**

**DEPARTMENT OF ADMINISTRATION  
BUREAU OF AUDITS  
ONE CAPITOL HILL  
PROVIDENCE, RI 02908-5889**

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STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

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July 9, 2001

Ms. Christine Ferguson, Director  
Department of Human Services  
Aime J. Forand Building  
600 New London Avenue  
Cranston, RI 02920

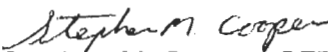
Dear Ms. Ferguson:

We have completed a performance audit of the state funded General Public Assistance Program's entitlement payments to recipients within the Department of Human Services for the fiscal year ended June 30, 2000. Our audit was conducted in accordance with Sections 35-7-3 and 35-7-4 of the General Laws of the State of Rhode Island.

No recommendations are contained in this report since our audit determined that the overall operation of entitlement payments to recipients of the General Public Assistance Program fulfilled in all material aspects the goals and objectives established for this program by Title 50 Chapter 6 of the General Laws of the State of Rhode Island. As such, no written response is necessary from you as required by Section 35-7-4 of the General Laws of the State of Rhode Island. This conclusion was discussed with management prior to the issuance of this report.

We commend your Department's officials and staff members in effectively and efficiently achieving the goals and objectives established for the General Public Assistance Program.

Sincerely,

  
Stephen M. Cooper, CFE, CGFM  
Chief, Bureau of Audits

SMC:pb

DEPARTMENT OF HUMAN SERVICES  
STATE FUNDED PROGRAMS  
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PERFORMANCE AUDIT  
FISCAL YEAR ENDED JUNE 30, 2000

INTRODUCTION

Objectives, Scope, and Methodology

We have completed a performance audit of the state entitlement payments made to recipients of the General Public Assistance Program within the Department of Human Services for the fiscal year ended June 30, 2000. Our audit did not cover the overall finance and administration of this program since these costs are audited as part of the Department's single audit.

Our objectives were to evaluate the adequacy and effectiveness of managerial controls over the program's entitlement payments for medical, burial and cash assistance, compliance with significant laws and regulations applicable to the program and whether the operations of the program in acquiring, protecting and using resources were performed in an economical and efficient manner. Our review was made in accordance with the Standards for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors and included such tests of the accounting records and such auditing procedures as we considered necessary in the circumstances.

We obtained an understanding of the program to ascertain whether the results were consistent with the goals and objectives established for the program. In doing so, we evaluated the internal control structure, reviewed the procedures used for determining eligibility, authorization and payments to recipients and tested these procedures against the laws, rules and regulations for program compliance. We further tested the various types of payments for compliance to these procedures.

Background

The General Public Assistance Program (GPA) is one of three "State Funded Programs" that provides entitlements to qualified recipients. The other two are the State Food Stamp Program and the Weatherization Program. Title 40 Chapter 6 of the Rhode Island General Laws established the GPA Program.

GPA is designed to meet the health care needs of incapacitated and unemployable persons who are suffering from an illness, injury, or medical condition and do not qualify for other public assistance programs. The program provides for limited medical assistance, consisting of physician services and a limited list of prescription drugs. The program also funds burials for indigent persons and provides limited cash assistance from two special contingency funds.

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FINDING

We determined that the entitlement payments made on behalf of the General Public Assistance Program within Department of Human Services for the fiscal year ended June 30, 2000 complied in all material aspects to the program's objectives, significant laws and regulations, and operations were carried out in an economical and efficient manner.